

## STATEMENT OF DELIVERY OUTSIDE CALIFORNIA

*Please submit a copy of this form, the sales contract, and, when applicable, a completed Form BOE-447***NOTICE TO SELLER**

Since this transaction may be subject to audit verification as authorized under the Sales and Use Tax Law Section 7054, you must retain documentation such as receipts for meals, lodging, fuel, and transportation to support any claimed exemption. All records required to be retained must be preserved for a period of not less than four years unless the State Board of Equalization authorizes in writing their destruction within a lesser period.

*Seller – please retain the **original** for your records, provide a **copy** to the purchaser, and send a **copy** of this statement to:*

BOARD OF EQUALIZATION  
Consumer Use Tax Section, MIC:37  
P.O. Box 942879  
Sacramento, CA 94279-0037

**Please type or print**

**NOTE:** When a vehicle is delivered to the purchaser outside California, the seller (or person making the delivery on behalf of the seller) and the purchaser would both be at the out-of-state delivery point at the time of delivery. In order to establish that the delivery did not occur in California, both persons are urged to appear at the same time before a notary at the out-of-state delivery location to sign this statement and have it notarized. **The seller must retain the original of this statement to support any claimed exemption from the California Sales and Use Tax.**

I hereby certify, under penalty of perjury under the laws of the State of California that the below described vehicle was delivered outside California on the date and at the place stated below.

YEAR	MAKE	MODEL	VIN/LIC#	
OUT-OF-STATE ADDRESS (street, city, zip code)			DATE OF DELIVERY	
NAME OF SELLING DEALER			PHONE NUMBER ( )	
STREET ADDRESS		CITY	STATE	ZIP CODE

I have delivered the above described vehicle to the purchaser named below.

NAME (please print)

CHECK (✓) ONE

☐ SALESMAN ☐ EMPLOYEE ☐ PARTNER ☐ AGENT ☐ OTHER (explain below)

SIGNATURE

DATE

**NOTICE TO PURCHASER**

The vehicle described above was delivered to me by the above-named person. I understand that if this vehicle is, for any reason, brought to California within 90 days of its delivery to me regardless of the duration, it shall be presumed that I have purchased the vehicle for use in California and California Use Tax may apply. If use tax applies, I will pay it directly to the State Board of Equalization.

**Purchaser** — Because you have signed this document relieving the seller of obligation to collect use tax from you, this transaction is subject to audit verification by the State Board of Equalization. Since you are claiming that this vehicle is not purchased for use in California, it is important that for the first 6 months you document and retain evidence of your place of use of this vehicle (i.e., gas or service receipts, credit card statements, check registers, travel logs, lodging or campground receipts). For more detailed information, please contact the Information Center at 1-800-400-7115 or the Consumer Use Tax Section at 916-445-9524.

PURCHASER'S NAME (please print)	DRIVER'S LICENSE NO.	STATE
PURCHASER'S SIGNATURE	PURCHASER'S ADDRESS	DATE

**NOTARY STATEMENT**

State of \_\_\_\_\_

County of \_\_\_\_\_

On \_\_\_\_\_ (DATE) before me, \_\_\_\_\_ (NOTARY NAME) personally appeared

\_\_\_\_\_, (SELLER OR AGENT) and \_\_\_\_\_ (PURCHASER), personally

known to me (or proved to me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the instrument the persons executed the instrument. WITNESS my hand and official seal.

Signature \_\_\_\_\_

NOTARY SEAL

**Fraudulent use of this statement to avoid the payment of California Sales and Use Tax can result in severe penalties.**